

ABSTRACT OF THE DISCLOSURE

A resin layer is formed on a semiconductor substrate in which a plurality of integrated circuits are formed. In the surface of the resin layer, a plurality of recesses are
5 formed. On the resin layer, an interconnecting line is formed to pass along any of the recesses. The semiconductor substrate is cut into a plurality of semiconductor chips. Each recess is formed to have an opening width less than the thickness of the interconnecting line, and a depth of at least $1 \mu\text{m}$.